



## 85.15 Budgetary Accounting - Illustrative Entries

### 85.15.05

June 1, 2004

#### These entries are for illustrative purposes

These entries are automatically generated by APS (Allotment Preparation System) or TAPS (The Allotment Preparation System) and are recorded in the Agency Financial Reporting System (AFRS). These entries are for illustrative purposes **only** and should **not** be considered all-inclusive.

### 85.15.10

May 1, 1999

#### Legislative appropriations and approved unanticipated receipts for appropriated accounts, and estimated budgeted expenditures for nonappropriated/allotted accounts

To record original and supplemental appropriations, and approved unanticipated receipts for appropriated accounts, and to record estimated budgeted expenditures for nonappropriated/allotted accounts. The total expenditure authority is to be posted.

	Dr.	Cr.
Budgetary Control Summary (9100)	xxx	
Approved Unallotted Appropriations (6110)		xxx

### 85.15.15

May 1, 1999

#### Allotments for budgeted accounts

To record approved allotments of legislative appropriations and unanticipated receipts for appropriated accounts, and to record approved allotments of estimated budgeted expenditures for nonappropriated/allotted accounts.

	Dr.	Cr.
Approved Unallotted Appropriations (6110)	xxx	
Approved Allotments (6210)		xxx

**85.15.20**

May 1, 1999

**Estimated revenues for budgeted accounts**

To record estimated revenues or additional revenue estimates due to documented changes in conditions.

	Dr.	Cr.
Approved Estimated Revenues (3110)	xxx	
Budgetary Control Summary (9100)		xxx

**85.15.25**

May 1, 1999

**Decrease estimated revenues for budgeted accounts**

To record a decrease in estimated revenues due to documented changes in conditions.

	Dr.	Cr.
Budgetary Control Summary (9100)	xxx	
Approved Estimated Revenues (3110)		xxx

**85.15.30**

May 1, 1999

**Transfer unobligated allotments to reserve for budgeted accounts**

To record the transfer to reserve status of the unobligated balance of approved allotments.

	Dr.	Cr.
Approved Allotments (6210)	xxx	
Approved Reserves (6310)		xxx

**85.15.35**

May 1, 1999

**Re-allotment of amounts placed in reserve for budgeted accounts**

To record the approved re-allotment of amounts previously transferred to reserve.

	Dr.	Cr.
Approved Reserves (6310)	xxx	
Approved Allotments (6210)		xxx

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**85.15.40**      **Revert unobligated allotments to unallotted status for budgeted accounts**  
May 1, 1999

To record the return of unobligated amounts previously allotted to an unallotted status.

	Dr.	Cr.
Approved Allotments (6210)	xxx	
Approved Unallotted Appropriations (6110)		xxx

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**85.15.45**      **Transfer unallotted legislative appropriations to reserve for appropriated accounts**  
May 1, 1999

To record approved transfers of unallotted legislative appropriations to reserve status for appropriated accounts.

	Dr.	Cr.
Approved Unallotted Appropriations (6110)	xxx	
Approved Reserves (6310)		xxx

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**85.15.50**      **Transfer legislative appropriations placed in reserve to unallotted status for appropriated accounts**  
May 1, 1999

To record approved transfers of legislative appropriations previously placed in reserve to unallotted status for appropriated accounts.

	Dr.	Cr.
Approved Reserves (6310)	xxx	
Approved Unallotted Appropriations (6110)		xxx

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**85.15.55**      **Abolish or decrease legislative appropriations for appropriated accounts**  
May 1, 1999

To record legislative approval to abolish or reduce appropriations for appropriated accounts.

	Dr.	Cr.
Approved Unallotted Appropriations (6110)	xxx	
Budgetary Control Summary (9100)		xxx

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**85.15.60**

May 1, 1999

**Close of accounting period for budgeted accounts**

To record closing entries for budgetary accounts at the end of the biennium.

	Dr.	Cr.
Approved Unallotted Appropriations (6110)	xxx	
Approved Allotments (6210)	xxx	
Approved Reserves (6310)	xxx	
Budgetary Control Summary (9100)	xxx	or xxx
Approved Estimated Revenues (3110)		xxx